

**TOWN OF PINETOP-LAKESIDE  
RESOLUTION NO. 15-1346**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PINETOP-LAKESIDE, ARIZONA APPROVING AND AUTHORIZING THE MAYOR TO EXECUTE AN INTERGOVERNMENTAL AGREEMENT (IGA) BETWEEN THE TOWN OF PINETOP-LAKESIDE AND THE STATE OF ARIZONA DEPARTMENT OF REVENUE FOR THE ADMINISTRATION, COLLECTION, AUDIT, AND LICENSING OF TRANSACTION PRIVILEGE TAXES, USE TAXES, SEVERANCE TAXES, JET FUEL EXCISE AND USE TAXES AND RENTAL OCCUPANCY TAXES IMPOSED BY THE STATE, CITIES OR TOWNS.**

**WHEREAS**, Title 11, Chapter 7, Article 3 (A.R.S. § 11-952) authorizes two or more public agencies to enter into intergovernmental agreements to contract for services if authorized by their legislative or governing bodies; and

**WHEREAS**, A.R.S. § 42-6001 et seq. was amended effective January 1, 2015 to provide that the Arizona Department of Revenue, hereinafter referred to as ADOR, shall enter into an intergovernmental contract or agreement pursuant to A.R.S. § 11-952 to provide a uniform method of administration, collection, audit and licensing of transaction privilege and affiliated excise taxes imposed by the State, cities or towns; and

**WHEREAS**, ADOR has provided timely notice to the Town of Pinetop-Lakeside and all other Arizona cities and towns that existing like IGA's shall be terminated on June 30, 2015; and

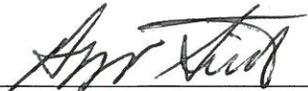
**WHEREAS**, representatives of ADOR and representatives of Arizona cities and towns, with support from the League of Arizona Cities and Towns, negotiated terms of a new IGA to take effect July 1, 2015, which can be adopted individually by each Arizona city and town, and is the subject of this Resolution.

**NOW THEREFORE BE IT RESOLVED**, that the Town Council of the Town of Pinetop-Lakeside, Arizona hereby approves the Intergovernmental Agreement between the Town of Pinetop-Lakeside and the State of Arizona Department of Revenue for the administration, collection, audit and licensing of transaction privilege taxes, use taxes, severance taxes, jet fuel excise and use taxes and rental occupancy taxes imposed by the State, cities or towns, and authorizes the following:

1. The Mayor, or his duly authorized agent, shall notify ADOR of the City's desire to enter into an IGA, as required by ARS §42-6001, for the period effective from July 1, 2015 through June 30, 2016, together with the encapsulated provisions for annual renewal.

2. The Mayor may enter into the proposed IGA on behalf of the Town of Pinetop-Lakeside, and execute all such other documents, contracts, amendments and agreements with ADOR as may be necessary to effectuate this agreement.

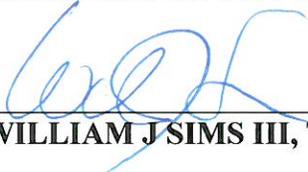
**PASSED AND ADOPTED** by the Town Council of the Town of Pinetop-Lakeside, Arizona this 9th day of July, 2015.

  
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**GREG SMITH, Mayor**

**ATTEST:**

  
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**LEAH CHAVEZ, Town Clerk**

**APPROVED AS TO FORM:**

  
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**WILLIAM J SIMS III, Town Attorney**